



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, ३० जून, १९६९/६ श्रावण, १८९१

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Simla-2, the 23rd May, 1969

No. 14-11/69-E&T.—The draft of the following Rules which the Lieutenant Governor, Himachal Pradesh, in exercise of the powers vested in him under section 40 of the Himachal Pradesh General Sales Tax Act, 1968, proposes to make, is hereby published in the Rajpatra, Himachal Pradesh as required by sub-section (1) of section 40 of the said Act. Any person who has any suggestion or objection to make in regard to these Rules may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Simla-2, so as to reach him on or before 31st July, 1969. The suggestions and objections so received shall be duly considered by the competent authority before finalising the Rules.

The Punjab General Sales Tax Rules, 1949 as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and the Himachal Pradesh General Sales Tax Rules, 1958 as in force in the areas comprised in Himachal Pradesh immediately before the 1st November, 1966 shall be repealed on coming into force of the proposed Rules.

DRAFT RULES

THE HIMACHAL PRADESH GENERAL SALES TAX RULES,
1969

Short title.

1. (1) These Rules may be called the Himachal Pradesh General Sales Tax Rules, 1969.

(2) They shall come into force on the date notified by the Government in this behalf.

Definitions.

2. In these Rules, unless there is anything repugnant in the subject or context:—

(a) “agent” means a person authorised by a dealer in writing to appear on his behalf before an Assessing Authority, a Deputy Excise and Taxation Commissioner, the Commissioner, the Financial Commissioner or any other officer appointed by the State Government to assist the Commissioner under section 3(1) of the Act, being—

(i) a relative of the dealer; or

(ii) a person regularly employed by the dealer; or

(iii) a Barrister-at-law or Solicitor or any other person entitled to plead in any court of law in (India); or

(iv) a person who has been enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors' Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932 or has passed any Accountancy examination recognised in this behalf by the State Government or is a bona fide Income-tax Practitioner;

(b) “appropriate Assessing Authority” in respect of any particular dealer means the Excise and Taxation Officer or the Assistant Excise and Taxation Officer, within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one place of business in Himachal Pradesh, the Excise and Taxation Officer or the Assistant Excise and Taxation Officer within whose jurisdiction the head office in Himachal Pradesh of such business is situated, or such other person as may be appointed under section 3 of the Act and authorised by the State Government to make assessment in respect of such dealer within the meaning of clause (a) of section 2 of the Act;

(c) “appropriate Government Treasury” means a treasury or sub-treasury of Government or a branch of the State Bank of India or a branch of the State Bank of Patiala situated in the district in which the dealer concerned has his place of business or the head office of the business in Himachal Pradesh if the business is carried on at more than one place in the State;

Explanation.—The branch of the State Bank of Patiala shall be deemed to be the appropriate Government Treasury only in relation to dealers where there is no treasury or sub-treasury of Government or a branch of the State Bank of India;

(d) “Assistant Excise and Taxation Officer” means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;

(e) “Collector” means the Collector of the district within which a dealer has his place of business or the head office of the business if the business is carried on at more than one place;

- (f) "Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;
- (g) "Excise and Taxation Officer" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner and includes an Excise and Taxation Officer enforcement and an Additional Excise and Taxation Officer;
- (h) "form" means a form appended to these rules;
- (i) "Inspector" means a Taxation Inspector or a Taxation Sub-Inspector;
- (j) "month" means a calendar month;
- (k) "place of business" means any place where the dealer sells any goods or carries on any process of manufacture or stores goods or keeps accounts of his purchases or sales;
- (l) "State Government" means the Government of Himachal Pradesh;
- (m) "return period" means the period for which returns are prescribed to be furnished by a dealer;
- (n) "section" means a section of the Act;
- (o) "the Act" means the Himachal Pradesh General Sales Tax Act, 1968.

3. (a) The application for registration under section 8, section 9 or section 10 shall be made to the appropriate Assessing Authority. It shall be in form S.T. I, S.T. II. It shall be signed by the proprietor of the business or in the case of a firm, by a partner or director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a Company incorporated under the Companies Act, 1956, or under any other law, by the principal officer managing the business or in the case of a Government Department by the Head of Department or any other officer/officers duly authorised in writing by him.

(b) An application referred to in sub-rule (a) shall be accompanied by a deposit receipt of rupees five in the appropriate Government treasury.

4. In the application referred to in rule 3 (a) a dealer shall also specify—

- (i) the name and style of the business together with its location and branches, if any;
- (ii) the nature of his business (e.g., whether agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering or any combination of these);
- (iii) what class or classes of goods he ordinarily purchases:—
 - (a) for use in the manufacture of goods for sale;
 - (b) for containers or other packing material;
 - (c) for use in the execution of the contract;
- (iv) class or classes of goods he manufactures for sale;
- (v) whether he imports any goods direct from outside the State;
- (vi) the gross turnover of the business for the preceding year;
- (vii) the script in which he keeps his accounts;
- (viii) where the applicant is not a company incorporated under the Companies Act, 1956, or any other law, the name and address of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business together with the age, father's name and permanent home address of each proprietor, partner or any other person, specifying clearly the names of the managing partners, in case of a Hindu Joint Family business

it would be enough to give the particulars of the Karta or the Manager;

- (ix) particulars of every other business, if any, in Himachal Pradesh or elsewhere in India outside Himachal Pradesh, in which the proprietor, the partners or other persons, as the case may be, mentioned in clause (viii) has or have any interest;
- (x) particulars of the registration certificate issued by the Registrar of Joint Stock Companies Himachal Pradesh or by any other registering authority in India in respect of the business; and
- (xi) whether the dealer is a member of any Chamber of Commerce, Trade Association or Beopar Mandal.

5. (1) The security referred to in section 11 may be in the following forms, namely:—

- (a) cash deposit in the Government Treasury under head “XII-Sales Tax”;
- (b) Post Office Savings Bank’s Pass Book, the account being pledged to the Commissioner or any officer authorised by him in writing in this behalf;
- (c) Bank guarantee from a Scheduled Bank agreeing to pay to the State Government on demand the amount of security fixed under section 11;
- (d) Personal Bond with two solvent surities for the amount of security fixed under section 11 acceptable to the Commissioner or any officer authorised by him in this behalf and to be executed in form S.T. XXXII on a non-judicial paper of the appropriate value.

(2) The security furnished shall be maintained in full so long as the registration certificate continues to be in force. The Commissioner or any officer authorised by him in this behalf may demand, for sufficient reasons, at any time, additional security if the said authority has reasons to believe that the amount already determined is inadequate.

(3) In the event of default in payment of any tax due the security furnished by the dealer shall be liable to adjustment towards such tax after intimation to him and the short fall in amount of security shall be made up by the dealer within a period of 30 days from the date of said intimation unless the Commissioner or any officer authorised by him in this behalf under section 11 orders otherwise.

6. When the appropriate Assessing Authority, after making any enquiry that he may think necessary, is satisfied that the applicant is a bona fide dealer and has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government treasury and that the application is in order, he shall register the dealer and shall issue a certificate of registration which shall be valid from the date of receipt of application for registration by the Assessing Authority or from the date of commencement of the liability to pay tax which ever is later and in case of registration under section 10, the certificate of registration shall be in Form S.T. IV, which shall be valid from the date of application.

7. (1) The Registration certificate shall specify the following amongst other particulars:—

- (a) the location of the business and of any branch of the business;
- (b) the nature of the business;
- (c) the class or classes of goods which may be sold to the dealers

free of tax as being required for purposes of manufacture of goods for sale or in the execution of any contract;

(d) the return period; and

(e) the intervals at which the tax shall be payable.

(2) As far as may be consistent with the Act and the Rules the particulars referred to in clauses (b) and (c) of sub-rule (1) shall be described in the registration certificate in the same terms as are used by the dealer in his application form.

8. Any registered dealer may obtain from the appropriate Assessing Authority, on deposit of a fee of one rupee, in the appropriate Government treasury a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

9. (1) The appropriate Assessing Authority shall furnish the registered dealer free with an attested copy of the registration certificate for every additional place of business enumerated therein.

(2) The certificate shall be displayed prominently at the place business or the additional places of business to which it relates.

(3) Any change in the partnership shall be notified within 30 days of such a change to the appropriate Assessing Authority by the dealer registered.

10. (1) The name of every dealer registered under section 8 or section 9 shall be entered in a register in form S.T. V in the first instance. The entries contained in this register shall be arranged alphabetically in a register in form S.T. VII.

(2) The name of every dealer registered under section 10 shall be entered in a register in form S.T. VI.

11. When any registered dealer makes any report as required by section 25, he shall within 30 days of the contingency arising send his registration certificate to the appropriate Assessing Authority, together with the requisite information. On receipt of this information the Commissioner may amend, replace or cancel the registration certificate which shall be deemed to have been amended replaced or cancelled on the date of receipt of information from the dealer by the Assessing Authority.

12. The application under section 26 for the amendment of the registration certificate shall be made by the transferee to the appropriate Assessing Authority within 30 days of his acquiring ownership of the business.

13. (1) When any dealer, who is registered under section 9, desires to apply for cancellation under sub-section (5) of section 9, he shall send his application to the appropriate Assessing Authority not less than six months before the end of the year, together with—

(i) a statement of his gross turnover during the immediately preceding two years; and

(ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years; and

(iii) a declaration whether or not he—

(a) manufactures or produces any goods for sale; or

(b) imports for sale any goods from outside the State.

(2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last day of the year, and at least three months before the end of the year, he shall forward the name and address of the dealer, together with a description of the goods covered by his certificate of registration, to the Commissioner.

14. (1) When the appropriate Assessing Authority is satisfied that the gross turnover of any dealer registered under section 8 has, for three successive years, failed to exceed the taxable quantum, he shall forward to the Commissioner a list giving the particulars of such dealers whose registration certificates are to be cancelled by the last day of June or the last day of December in each year and the cancellation shall come into effect from the last day of September next following or from the last day of March next following respectively and the liability of the dealer to pay tax under sub-section (4) of section 4 shall cease with effect from the said date.

(2) The particulars of all registration certificates cancelled under the Act shall be notified by the authority cancelling the registration certificates in the Official Gazette as soon as possible thereafter.

15. Any dealer who is registered under section 10 shall apply for the cancellation of his provisional registration certificate within 30 days of the issue of registration certificate under section 8 and the Provisional registration certificate shall be cancelled by the Assessing Authority from the date of registration certificate has been granted under section 8 and an entry shall be made in register in form S.T. VI in this behalf.

16. (1) Every registered dealer whose registration has been cancelled shall surrender his registration certificate to the appropriate Assessing Authority for destruction, within 15 days of the date of service of the notice given in this behalf.

(2) The Assessing Authority shall make the necessary entry in registers in form S.T. V or S.T. VI and S.T. VII in respect of dealers whose registration certificates have been cancelled under section 8, section 9 or section 10 of the Act.

17. In relation to a dealer who resides outside the State but delivers any goods for sale in the State or purchases in the State any goods leviable to tax, the taxable quantum shall be nil.

Returns of
taxable
turnover.

18. During the first three years after the commencement of the Act, every registered dealer, whose taxable turnover, in the opinion of the appropriate Assessing Authority, is not likely to exceed 10 per cent of his gross turnover, shall furnish a return in form S.T. VIII annually within 30 days from the expiry of each year.

19. After the expiry of three years from the commencement of the Act every registered dealer whose taxable turnover does not exceed 10 per cent of his gross turnover calculated over the latest three years may, after intimation in writing to the appropriate Assessing Authority, furnish returns in form S.T. VIII or S.T. IX or both, as the case may be, annually within 30 days from the expiry of each year.

20. When the taxable turnover of any registered dealer referred to in rule 19 exceeds in any year 10 per cent of the average gross turnover calculated in the manner provided in the said rule, the appropriate Assessing Authority may fix fresh return periods for such dealer but ordinarily the authority shall not reduce the return period unless he is satisfied that the excess over 10 per cent is likely to continue.

21. Every registered dealer, other than those referred to in rules 18, 19 and 20, shall furnish returns in form S.T. VIII or S.T. IX or both, as the case may be, quarterly within 30 days from the expiry of each quarter.

22. Subject to the provisions of rule 24 the return periods fixed for any dealer shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Assessing Authority fixes a different return period in accordance with these rules.

23. The appropriate Assessing Authority shall, in exercising his discretion under these rules, pay due regard to such figures of the dealer's turnover for the three years immediately preceding as may be available to him.

24. Notwithstanding the provisions of rules 21 and 22, the appropriate Assessing Authority may, for reasons to be recorded in writing, fix monthly returns for a dealer, who would otherwise be required to furnish returns quarterly or annually under these rules and such order shall remain in force for a period of one year whereafter the Assessing Authority shall review the case of each such dealer.

25. A registered dealer, for whom monthly return period has been fixed by the appropriate Assessing Authority, shall furnish a return in form S.T. VIII or S.T. IX or both, as the case may be, for each month by such date within the following months as may be specified in his certificate of registration.

26. All returns in form S.T. VIII or S.T. IX or both, as the case may be, which are required to be furnished under these rules, shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority or the Taxation Sub-Inspector Taxation Inspector posted for sales tax work at places other than the district headquarters, together with the treasury or bank receipt in proof of payment of the tax due.

27. Any dealer who has made un-authorised collection of tax shall be required under section 13 pay the amount so collected into the Government Treasury and shall furnish a return in form S.T. XII which shall be accompanied by a receipt in Form S.T. XI from such treasury showing the payment of such amount and a list in Form S.T. XII within 10 days of the close of each month unless otherwise directed by the appropriate Assessing Authority.

28. Any dealer who wishes to deduct from his gross turnover the amount in respect of a sale or a purchase of goods specified in schedule "C" on the ground that he is entitled to make such deduction under the provisions of sub-clause (ii) or (v) of clause (a) of sub-section (3) of section 6 shall furnish along with his return in form S.T. VIII or S.T. IX or both, as the case may be, in respect of such a sale 'c' and 'd' parts of declaration in Form S.T. XXIV duly filled up and signed by the purchasing dealer or by his Agent.

29. A dealer who wishes to deduct from his turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under sub-clause (iv) of clause (a) of sub-section (3) of section 6 of the Act shall append a list in Form S.T. XXVIII to his return in form S.T. VIII and shall prove to the satisfaction of the Assessing Authority that the sale of goods actually took place in the course of inter-State trade or commerce or export out of the territory of India.

30. A dealer who wishes to deduct from his gross turnover the amount in respect of:—

- (i) a purchase on the ground that he is entitled to make such deduction under sub-clause (v) of clause (a) of sub-section (3) of section 6 of the Act shall append to his return in Form S.T. IX lists in form

S.T. XXIX or S.T. XXX and or S.T. XXXI or all, as the case may be and append thereto a declaration in Form S.T. XXIV.

- (ii) a purchase or a sale of declared goods on the ground that he is entitled to make such deduction under sub-section (4) of section 6 of the Act shall append to his return in form S.T. VIII or S.T. IX or both, as the case may be, a certificate in Form S.T. XXXIII, which shall be issued by every selling dealer to a purchasing dealer.

31. In calculating his taxable turnover, a registered dealer may deduct from his gross turnover:—

- (i) the amount allowed to a purchaser in respect of the goods returned by him to the dealer, provided that the accounts show the dates on which the goods were purchased and returned, and the amount for which refund was given or credit was allowed to the purchaser;
- (ii) purchase price of goods specified in Schedule "C" appended to the Act, which are proved to the satisfaction of the Assessing Authority to have been returned to the dealer from whom these were purchased;
- (iii) the sale of quinine and paludrin supplied by the State Government for sale;
- (iv) the sale of goods to the United Nations International Children's Emergency Fund and World Health Organisation, made after obtaining a certificate, duly signed by the officer-in-charge of the institution concerned to the effect that the goods have been purchased for the purpose of the institution;
- (v) the sale of goods including minerals and mineral ores proved to be exported out of the territory of India, whether by one transaction or by a series of transactions;
- (vi) the sale of goods to C.A.R.E (Himachal Pradesh office) for purposes other than personal use and subject to the condition that the goods purchased will be used for beneficial and charitable purposes;
- (vii) the sales of goods to the United Nations Technical Assistance Board for purposes other than personal use and subject to his furnishing a certificate in this respect from the officer in charge of the said Board, duly signed and stamped to the Assessing Authority;
- (viii) the sale of goods to save the Children Fund, made after obtaining a certificate duly signed and stamped by the officer in charge of the said Association, to the effect that the goods have been purchased for the purposes of the Association;
- (ix) the sale of goods to Indian Aid Mission Nepal for purposes other than personal use, subject to the furnishing of a certificate in this respect duly signed and stamped by the officer in charge of the said Mission;
- (x) the purchase value of the goods purchased on payment of tax during the period between the date of filing an application for grant of registration certificate under section 8 or the date of liability to pay tax, whichever is later, and the date on which the registration certificate is actually issued to him;
- (xi) the sale of goods which has already been subjected to tax under section 6 (2); provided that the dealer appends to his returns in form S.T. VIII or S.T. IX or both, as the case may be, in respect of such a sale, "C" and "D" parts of the certificate in form S.T. XXV, duly filled in and signed by the registered dealer from whom the said goods were purchased;

(xii) the purchase value of goods which has already been subjected to tax under section 6 (2) used by him in manufacture in Himachal Pradesh of goods, other than goods declared tax-free under section 7 for sale,—

- (i) in Himachal Pradesh;
- (ii) in the course of inter-State trade or commerce; or
- (iii) in the course of exports out of the territory of India:

Provided that he appends to his return in form S.T. VIII or S.T. IX or both, as the case may be, in respect of such goods "C" and "D" parts of the certificate in form S.T. XXV duly filled in and signed by registered dealer from whom the said goods were purchased.

32. A dealer mentioned in rule 28 entitled to claim any deductions under sub-clause (ii) of clause (a) of sub-section (3) of section 6 or sub-clause (v) of clause (a) of sub-section (3) of section 6 or both, as the case may be, shall append to his return in form S.T. VIII or S.T. IX, or both, as the case may be, a list giving the date on which goods were sold, the name and address of the registered dealer to whom they were sold, together with the registration certificate number, the nature of goods sold and the amount involved.

Assessment
to tax and
Imposition
of Penalty.

33. Every order of assessment shall be recorded in writing and where the Assessing Authority determines the turnover of a dealer at figure different from that shown in the return submitted under the provisions of these Rules, the order shall state briefly the reasons therefor, but a failure to state reasons shall not effect the validity of the assessment order.

34. When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 14 in respect of a dealer, he shall serve a notice in form S.T. XVI upon him—

- (a) calling upon him to produce his books of accounts and other documents, which such authority wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
- (b) stating the period or the return period or periods in respect of which assessment is proposed;

and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

35. The Assessing Authority may depute Sub-Inspector or Inspector who has been authorised in this behalf to record the dealer's objection and to record any evidence brought in support thereof.

36. Every Assessing Authority shall maintain a register in form S.T. XVII in which he shall enter the details of each case instituted under rule 34.

37. A dealer, who has been served with a notice under rule 34, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

38. After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax, if any, and impose penalty, if any, to be paid by the dealer.

39. (1) An Excise and Taxation Officer and an Assistant Excise and Taxation Officer in charge of a district shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction.

(2) An Assistant Excise and Taxation Officer, when appointed to assist an Excise and Taxation Officer, shall exercise the powers of Assessing Authority in relation to dealer within his territorial jurisdiction, whose gross turnover does not exceed rupees १,००,०००.

40. The Excise and Taxation Officer, in charge of a district, may suo-moto or on an application made to him in this behalf, by an order in writing, transfer any case from the file of an Assistant Excise and Taxation Officer, serving in his district, to his own file and *vice-versa*, subject to the pecuniary jurisdiction prescribed in sub-rule (2) of rule 39.

41. The Deputy Excise and Taxation Commissioner, Himachal Pradesh may suo-moto or on an application made to him in this behalf, by order in writing, transfer any case from one Assessing Authority to another:

Provided that where an application for such transfer lies to the Excise and Taxation Officer incharge of the district under Rule 40, no application under this rule shall lie unless the former application has been rejected by the Excise and Taxation Officer incharge of the district.

Payment of
Tax and
other Dues.

42. (1) A dealer and his partner or partners shall be jointly and severally responsible for payment of the tax, penalty, or any amount due under the Act or these rules.

(2) Every dealer liable to pay composition fee under sub-section (2) and tax under sub-section (4) of section 12 of the Act shall pay the composition fee and the tax quarterly unless directed otherwise by the appropriate Assessing Authority.

(3) The tax due for any quarter shall be paid before furnishing the return in form S.T. VIII or S.T. IX or both as the case may be, for that quarter.

43. (1) Any amount payable by a dealer in respect of tax, penalty, composition money, registration fee or any other liability shall be paid into the appropriate Government Treasury. No payment of any such amount shall be accepted at the District Excise and Taxation Officer, except by crossed cheque or bank draft, in favour of the appropriate Assessing Authority at places where the treasury business is conducted by the State Bank of India, or the State Bank of Patiala.

(2) All payments made under the Act excepting payment of composition fee under sub-section (2) and tax under sub-section (4) of section 12 shall be in challan Form S.T. XI. The payment of composition fee and tax by the dealer under section 12 of the Act shall be made in Form S.T. X Challan Forms shall be obtainable free of charge at the District Excise and Taxation Offices and Sub-Offices.

(3) Challan shall be filled up in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Excise and Taxation Officer or Assistant Excise and Taxation Officer, incharge of the district and the other two copies shall be returned to the dealer, duly signed, in proof of payment.

44. There shall be maintained in the Excise and Taxation Office of each district a daily collection register in Form S.T. XIV in which shall be recorded the particulars of every challan received in proof of payment of tax or penalty or any other amount due under the Act as made by a dealer.

45. Every Assessing Authority shall maintain a Demand and Collection register in Form S.T. XV showing the payment of sales tax, penalty, composition money and other, fees by dealers in his jurisdiction.

46. Every Treasury Officer shall send to the District Excise and Taxation Officer within the first week of each month, a statement of the amounts credited in the treasury under the Act and these Rules during the preceding month.

47. (1) If any sum is payable by the dealer under Rule 38, the appropriate Assessing Authority shall serve a notice in form S.T. XVIII upon him specifying the date, not less than 30 days after the service of the notice, on or before which payment shall be made and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

48. (1) An application by a registered dealer for refund of tax admissible under section 18 of the Act, shall be made to the appropriate Assessing Authority and shall clearly and briefly specify the grounds on which the refund is claimed.

(2) (i) If any person has paid any amount purporting to be by way of tax under this Act and is entitled to claim refund thereof under section 13, he shall make an application in this behalf to the appropriate Assessing Authority and shall clearly and briefly specify the ground on which the refund is claimed.

(ii) In support of his claim, such a person shall append to his application, the original cash memo or bill issued by the selling dealer, who unauthorisedly collected the amount by way of tax or an attested copy thereof and also a certificate in Form S.T. XXXIV.

(3) In case where the refund of tax accrues in respect of any declared good, the sale or purchase of which has borne tax under this Act prior to its sale in the course of inter-state trade or Commerce, the dealer who effected the inter-state sales of such goods shall make an application for refund in Form S.T. XXXV and append thereto the following:—

- (a) certificate(s) in Form S.T. XXXVI in respect of each transaction from the dealer who paid tax at the point of first stage of sale/purchase in the State; application from the dealer who paid tax at the point of first stage of sale/purchase in the State;
- (b) a copy of the return in Form S.T. VIII or S.T. IX or both, as the case may be, for the period during which the exemption under section 6 (3) (a) (iv) or 6 (3) (a) (v) was claimed by him;
- (c) a copy of the Central Sales Tax return in Form I for the said period; and
- (d) such other documents or evidence that the Assessing Authority might require for his satisfaction that tax has been levied on such goods under the Act and the goods in respect of which the refund is claimed were subsequently sold in the course of inter-state trade or commerce.

49. (1) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary, that the claim is admissible, he shall determine the amount of refund due if not already determined under section 30, 31, 32 and 33 of the Act and record an order sanctioning the refund and shall if the dealer desires payment in cash issue a refund voucher and shall make it over to the dealer for encashment at the appropriate Government Treasury, or shall if so desired by the dealer,

issue a refund adjustment order in Form S.T. XIX authorising him to deduct the sum to be refunded from the amount payable in respect of the next return period following the sanctioning of the refund.

(2) If the documents submitted appear to the Assessing Authority to be incorrect, incomplete or otherwise not in order, it shall, after making such enquiry as it considers necessary and after giving the applicant an opportunity of being heard, pass such order as it thinks fit.

50. In support of claim for deduction according to Rule 49, a dealer shall attach refund adjustment order to the next return in Form S.T. VIII or S.T. IX to be furnished by him.

51. After allowing such deduction, the Assessing Authority shall cause the refund adjustment order to be cancelled.

52. The Assessing Authority shall enter in a register in form S.T. XX particulars of all applications for refund and of the orders passed thereon.

Particulars, etc., to be mentioned in a each memo.

53. A cash memo or bill to be issued by a registered dealer in respect of goods sold by him or on his behalf exceeding Rs. 10 in value in any transaction shall:—

- (i) be serially numbered;
- (ii) bear the registration number and address of the dealer;
- (iii) bear the date of sale;
- (iv) show the particulars of goods sold;
- (v) show the price of the goods sold; and
- (vi) bear the signatures of such dealer or his servant, Manager or Agent, as the case may be.

Authentication, etc., of account books.

54. (1) A dealer when required by the Assessing Authority, shall produce any book, document or account relating to his business before the Assessing Authority for the purpose of authentication by him.

(2) The Assessing Authority shall, as far as possible, with prior notice, authenticate the books of account of the dealer by visiting his place of business where the books, document or accounts are kept.

(3) (a) The Assessing Authority shall append his signature along with his seal it one or more places in each of the books, documents or account, and record a certificate in the following form at the opening page thereof:—

“Certified that the book/document/account contains.....
pages and I have put my signatures along with the Official seal at
pages.....and.....

Dated.....

Signature of the Assessing Authority.

District.....”

(b) The Assessing Authority shall keep a regular record of such authentication in the respective file of the dealer for utilization at the time of inspection of his accounts or stocks.

(4) The Assessing Authority shall make note of such authentication on the list required to be maintained under clause (b) of sub-section (2) of section 20 by the dealer.

55. (1) If the information referred to in section 25 relates to a branch of any business located outside the jurisdiction of any Assessing Authority, a copy of information and of any orders passed thereon shall be forwarded to the appropriate Assessing Authority within whose jurisdiction the branch is situated.

(2) When any registered dealer dies, his legal representative shall inform the appropriate Assessing Authority within 60 days from the death of the dealer.

56. (1) The delivery note and the declaration referred to in sub-section (2) and (3) respectively of section 22 shall be in Form S.T. XXVI.

(2) The transit slip (Rahdari) referred to in sub-section (3) of section 22, shall be in Form S.T. XXVII.

57. (1) Every appeal and every application for revision shall:—

Submission
of appeal or
application
for revision.

- (a) be in writing and written on the standard water marked judicial paper;
- (b) specify by the name and the address of the appellant or appellant;
- (c) specify the date of the order against which it is made;
- (d) specify the authority against whose orders the appeal or application is made;
- (e) contain a clear statement of facts and grounds of appeal or revision briefly by clearly set out;
- (f) state precisely the relief prayed for; and
- (g) be signed and verified by the appellant or the applicant or by an agent duly authorised by him in writing in that behalf, in the following form namely:—

“I....., agent appointed by the appellant applicant named in the above memorandum of appeal application for revision do hereby declare that what is stated herein is true to the best of my knowledge and belief.”

(Signatures)

(2) The memorandum of appeal or application for revision shall be accompanied by the order in original against which it is made or duly authenticated copy thereof, unless the omission to produce such order or copy is explained at the time of the presentation of the appeal or application for revision to the satisfaction of the appellate or revising authority.

(3) The memorandum of appeal or application for revision shall either be presented by the appellant or applicant or his agent to the appellate or revising authority or be sent to the said authority by registered post.

58. (1) If the memorandum of appeal or application for revision omits to state any of the particulars required under rule 57 or is not accompanied by the orders against which it is made or a duly authenticated copy thereof, the appeal or application for revision may be summarily rejected:

Summary
rejection.

Provided that no appeal or application for revision shall be summarily rejected under this sub-rule unless the appellant or the applicant is given a reasonable opportunity to amend the memorandum of appeal or application for revision, as the case may be.

(2) The appeal or application for revision may also be summarily rejected on grounds other than those specified in sub-rule (1) which the appellate or revising authority may consider sufficient and which shall be reduced in writing by the appellate or revising authority:

Provided that before an order summarily rejecting an appeal or an application for revision under this sub-rule is passed, the appellant or applicant shall be given a reasonable opportunity of being heard.

Hearing.

59. (1) (a) If the appellate or revision authority does not reject the appeal or revision summarily, it shall fix a date for its hearing. The appeal or revision shall be decided after notice to the Assessing Authority concerned and after considering any representation that may be made by it either in person or through any of its subordinates, or through an authorised representative of the State Government and after giving an opportunity to the appellant or applicant of being heard in person or by a duly authorised agent. The appellate or revising authority may, before deciding the appeal or revision itself, hold such further enquiry or direct it to be held by the authority against whose decision the appeal or revision has been preferred, as may appear necessary to the said appellate or revising authority.

(b) The authority aforesaid may for sufficient reasons adjourn at any stage, the hearing of an appeal or application for revision to a different time in the same day or any other day.

(2) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned the appellant or the applicant does not appear before the said authority either in person or through an agent, the said authority may dismiss the appeal or revision or may decide it *ex-parte* as it may think fit:

Provided that if, within thirty days from the date on which the appeal or application for revision was dismissed or decided *ex-parte* under this sub-rule, the appellant or the applicant, as the case may be, makes an application to the appellate or revising authority for setting aside the order and the said authority is satisfied that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause for appearing when the appeal or application for revision as the case may be, was called on for hearing, the said authority shall make an order setting aside the dismissal or *ex-parte* decision upon such terms as it thinks fit, and shall appoint a day for proceeding with the appeal or application for revision.

Re-assessment of tax and rectification of clerical or arithmetical mistakes.

60. If in consequence of definite information which has come into its possession the appropriate Assessing Authority discovers that the turnover of the business of a dealer has been under assessed or has escaped assessment in any year, the Assessing Authority, may at any time within a period of 5 years following the close of the year, for which the turnover is proposed to be re-assessed, send a notice to the dealer in Form S.T. XXI, and after hearing him and making such enquiry as it considers necessary, may proceed to re-assess the tax payable on the turnover, which has been under assessed or has escaped assessment.

61. (1) An Assessing, appellate or revising authority, may, at any time within one year from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment the authority concerned shall order refund of the amount which may be due to the dealer.

(3) Where such rectification has the effect of enhancing the tax assessed, the concerned authority if it be other than the Assessing Authority shall inform the appropriate assessing authority. In every case involving the

enhancement of the tax assessed owing to such rectification the appropriate Assessing Authority shall serve on the dealer a notice in Form S. T. XXII and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

62. The summons to be issued by the assessing, appellate and revisional authority for the appearance of any person or for the production of a document or documents by him, may be in Form S. T. XXIII.

63. (1) Notice under the Act or under these rules shall be served by one of the following methods:— Service of Notice.

(a) by delivery by hand of a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business in respect of which he is registered as a dealer, or to any adult male member of his family residing with the dealer;

(b) by post; provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient that notice can not be served by any of the above mentioned methods, the said authority shall after recording the reasons therefor cause the notice to be served by affixing a copy thereof:—

(i) if the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which the dealer's office is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or of the place where the dealer is known to have last carried on business; or

(ii) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located and such service shall be deemed to be as factual as if it has been made on the addressee personally:

Provided further that, where the officer, at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may by order in writing dispense with the requirement of service of the notice under the last preceding proviso.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer or addressee personally or to his agent or to any of the persons referred to in clause (a) of sub-rule (1) he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (b) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the addressee's residence or office or building or place of business to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of posts.

Fees

64. The following fees shall be payable in court fee stamps:—

- (i) on a memorandum of appeal or on an application for revision to the Commissioner or on an application for revision to the Financial Commissioner, Rupees two;
- (ii) on an application for obtaining copies of record 40 paise;
- (iii) on any other application or petition for relief to any authority under the Act or the Rules, Re. one.

65. (1) In the case of every dealer, who is required to do any act under the provisions of the Act or these Rules, the appropriate Assessing Authority shall prepare separately two files, namely, the personal file and the confidential file.

(2) The dealer concerned or his agent, on making to the appropriate Assessing Authority, a written application stamped with a court fee of the value of rupees two, may inspect the record of his personal file or any entries relating to himself in any register maintained under the rules. A separate application shall be made for the inspection of each record or register.

(3) The court fee of Rs. two paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court fee stamp of rupee one must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the document to be inspected relates to any previous year, research fee in the form of a court-fee stamp of the value of rupee one per application shall be charged.

(5) A person entitled under sub-rule (2) to the inspection of any document shall be granted a copy of the same on his paying the charges in the shape of court-fee on the following scale on an application made in this behalf bearing a court fee stamp of the value of:—

- (a) fifty paise for every entry in a register;
- (b) one rupee for every notice or summon issued by an Assessing Authority;
- (c) two rupees for every return or statement recorded in any enquiry held under these rules or order on an objection or of assessment of tax or any other document of which copies permissible under these rules;
- (d) twenty-five paise for every adverse order of assessment of tax; and
- (e) two rupees for every other order of assessment.

(6) If the documents of which a copy is to be granted under sub-rule (5) relates to any previous year, a search fee in the form of a court-fee stamp of the value of rupee one per application shall be charged.

(7) A copy to be granted under sub-rule (5) shall be prepared in the office of the appropriate Assessing Authority.

(8) The provisions of sub-rule (2) to (7) shall apply *mutatis-mutandis* to inspection of records of the offices of the appellate and revising authorities and grant of copies thereof.

66. (1) The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers empowered thereunder.

Superintendence and control of the administration under the Act.

(2) Subject to the control of the Commissioner, the Deputy Excise and Taxation Commissioner, Himachal Pradesh shall control all other officers empowered under the Act in Himachal Pradesh.

(3) The Excise and Taxation Officer/Assistant Excise and Taxation Officer incharge of a district is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the Commissioner and Deputy Excise and Taxation Commissioner.

67. An Assessing Authority may, by an order in writing, authorise generally or in any particular case any person subordinate to and working under its authority to exercise the powers conferred upon such authority under these rules to prepare and sign receipts, notices, challans and other documents and registers required to be drawn up maintained or issue under the Act of these Rules.

Delegation of routine duties.

68. Power to extend time. Where in these rules a period is prescribed for doing a certain act, the appropriate Assessing Authority may, for special reasons to be recorded in writing, extend that period from time to time.

Miscellaneous.

69. A trustee, a guardian or Manager (whether appointed by a court or otherwise), or the Court of Wards carrying on a business on behalf of an owner who is under disability, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as the owner would have been liable if he had not been under disability and had been carrying on the business himself.

Business owned by a person under disability.

70. The Administrative General, the Official trustee, and Executor or Administrator, under the Indian Succession Act, 1925 or any Receiver, carrying on any business forming part of an Estate placed under his control by order of a court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he were the owner of the business and shall also be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

Business forming part of a Estate under the control of a Court.

71. (1) Where a dealer has within Himachal Pradesh more than one place of business (hereinafter referred to as "Branches") he shall nominate one of such branches as the head office of the business for the purpose of this rule.

Nomination of head office in the case of a dealer having more place of business than one.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the Assessing Authorities, within whose jurisdiction such branches are situated together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these Rules shall be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person incharge of each branch shall at all reasonable times, on demand by appropriate Assessing Authority, furnish the name and address of the head office and intimate whether or not his branch returns of turnover have been despatched to such head office.

Special provisions in the case of dealers having more than one place of business than one.

72. (1) In the case of a dealer having more than one place of business in Himachal Pradesh:—

- (a) all applications, including applications for the grant of certificate shall be made;
- (b) all returns of turnover, which shall include the turnover of all such places of business shall be submitted; and
- (c) all notices and orders required or permitted by the Act or these Rules to be issued to or be served on any dealer shall be issued to or be served on any dealer shall be issued or issued by or on the person incharge of the head office nominated under rule 71.

(2) A notice or order, issued to or served on the person incharge of such head office, shall be deemed to have been issued to an served on all branches of the dealer concerned.

Supply of Copies of order of Assessment, appeal or revision.

73. (1) A certified copy of the assessment order along with a copy of the notice as prescribed in rule 47 shall be supplied to the dealer by the appropriate assessing authority.

(2) Immediately on passing an order in appeal or revision, its certified copy shall be supplied to the appellant or petitioner, as the case may be, by the authority concerned.

U. N. SHARMA,
Secretary (Excise and Taxation).

FORM S. T. I

APPLICATION FOR COMPULSORY/VOLUNTARY REGISTRATION UNDER SECTION 8/9 OF THE HIMACHAL PRADESH GENERAL SALES TAX ACT, 1968

(See Rule 3)

To

The Assessing Authority

.....District.

I,..... Proprietor/Manager/ Partner Director (Head of the Department or any other officer/officers duly authorised by him in writing) of the business known as..... whose head office in Himachal Pradesh is situated at..... hereby apply on behalf of the said business for a certificate of registration under the Himachal Pradesh General Sales Tax Act, 1968 and attach herewith a Treasury, Bank receipt for Rs. 5 being registration fee.

2. The business is—

wholly
mainly
partly
partly
partly

3. The name and address of the proprietor/the names and addresses of the partners of the business of all persons having any interest in the business together with their age, father's name permanent home address, etc., are as under (to be filled in if the applicant is not a company incorporated under the Indian Companies Act or under any other law):—

| Serial No. | Name in full | Father's/Husband's name | Age |
|------------|--------------|-------------------------|-----|
| 1 | 2 | 3 | 4 |

| Extent of interest in the business | Present address | Permanent address | Signature | *Signature and address of witness attesting signature in column No. 8. |
|------------------------------------|-----------------|-------------------|-----------|--|
| 5 | 6 | 7 | 8 | 9 |

*Signature of each of the persons concerned should be obtained and attested.

Note.—In the case of Government Department, the name of the department, the institution and officer incharge of the Institution or concern need only be given.

4. The Proprietor/or any partner of, or any other person having an interest in the business, has interest in no other business anywhere in India/has interest in the following other business in India:—

| Name of the Proprietor partner or other person | Name and particulars of the business | Address of places of business |
|--|--------------------------------------|-------------------------------|
|--|--------------------------------------|-------------------------------|

(*Note.*—In the case of Government Department, the name of the department, the Institution and officer incharge of the Institution or concern need only be given).

5. The business, in respect of which this application is made, has been registered with the Registrar of Joint Stock Companies (Himachal Pradesh) (If registered in any other State, name of the State).

6. The proprietor, partner or other person is/are members of the.....
(here insert the name of the Chamber of Commerce or Trade Association,
Beopar Mandal of which the dealer is a member).

7. The business keeps accounts in.....script.

8. The gross turnover of the business for the year.....was
Rs.....(in figures) Rupees.....(in words).

9. The annual accounts are made up for sales up to date at the end
of every year.

10. The business has the following additional places of business and
no others:—

11. The following classes of goods are ordinarily purchased by the
business:—

(a) for purpose of manufacture of goods for sale,

(b) containers or other packing materials.

12. The business manufactures for sale the following classes of goods:—

13. The business does/do not import goods direct from other countries/
States.

DECLARATION

I hereby declare that the above statements are true and complete to
the best of my knowledge and belief.

Place.....

Dated..... (Signature of dealer)

ACKNOWLEDGEMENT

Received from M/s..... application
in form S.T. I along with the enclosures mentioned therein.

Place.....

Receiving Officer/Official.

Dated.....

FORM S. T. II

APPLICATION FOR PROVISIONAL REGISTRATION

(See Rule 3)

To

The Assessing Authority,

.....District.

I,....., Proprietor/Manager
Partner!(Head of Department or any other officer/officers duly authorised
by him in writing) of the business known as the head office of which in
Himachal Pradesh is situated atTown/Village Post
Office.....Tehsil....., District.....

hereby apply on behalf of the said business for provisional registration under section 10 of the Himachal Pradesh General Sales Tax Act, 1968.

2. The name and address of the proprietor the names and addresses of the partners of the business of all persons having any interest in the business together with their age, father's name, permanent home address etc., are as under (to be filled in if the applicant is not a company incorporated under the Companies Act, or under any other law):—

| Serial No. | Name in full | Father's/Husband's name | Age |
|------------|--------------|-------------------------|-----|
| 1 | 2 | 3 | 4 |

| Extent of interest in business | Present address | Permanent address | Signature | *Signature and address of witness attesting signature in Col. No. 8 |
|--------------------------------|-----------------|-------------------|-----------|---|
| 5 | 6 | 7 | 8 | 9 |

*Signature of each of the persons concerned should be obtained and attested.

Note.—In the case of Government Department the name of the department, the institution and officer incharge of the institution or concern need only be given.

3. The proprietor or any partner or any other person having any interest in the business has interest in no other business anywhere in India/ has interest in the following other business in India:—

| Sl. No. | Name of the proprietor, partner or other persons | Name and particulars of the business | Address of places of business |
|---------|--|--------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 |

Note.—In the case of Government Department, the name of the department, the institution and officer incharge of the institution or concern need only be given.

4. The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, Himachal Pradesh (if registered in any other State, name of such State)..... Himachal Pradesh.

5. The proprietor, partner or other person is/are members of the..... (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal of which the dealer is a member).

6. I/we intend to keep out accounts in the..... language and..... script.

7. I/we intend to observe..... calendar and for purposes of accounts our year shall run from (English date)..... day of..... to the..... day of.....

8. I/we am/are not registered under the Central Sales Tax Act, 1956.

9. I/we intend selling/not intend selling goods in the course of inter-State Trade or Commerce.

10. I/we intend manufacturing and/or producing for sale the following class(es) of goods:—

- (i)
- (ii)
- (iii)

11. The following goods class(es) of goods will ordinarily be purchased by us for use as raw material in the manufacture of goods for sale:—

- (i)
- (ii)
- (iii)
- (iv)

DECLARATION

12. I/we shall start selling goods manufactured by me/us within..... months..... years, from the date of this application.

13. I/we hereby declare that the value of the goods intended to be manufactured by me/us for sale shall exceed rupees ten thousand a year.

14. I/we have..... additional places of business at the address enumerated below and have no other place of business:—

Additional place of business:—

- (1)
- (2)
- (3)

15. I/we enclose a treasury receipt of rupees 5 being the fee for Registration Certificate.

16. I/we hereby undertake to furnish security of an amount considered necessary.

I/we certify that the above statements are true to my/our best of knowledge.

Dated.....

Place.....

Status

Signature.

(Name in block letters)

Name of business.

ACKNOWLEDGEMENT

Received from..... of an application for Registration under section 10, with enclosures mentioned therein.

Place.....

Dated.....

Receiving Officer/Official.

FORM S. T. III

CERTIFICATE OF REGISTRATION

(See rule 6 of the Himachal Pradesh General Sales Tax Rules, 1969)

No..... District.

This is to certify that the firm known as..... whose head office in Himachal Pradesh is situated at..... has been registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer has additional places of business at the addresses noted below:—

4. The sale of the following goods other than goods liable to tax at the first stage of sale and declared goods made to this dealer for use by him in the manufacture in the Himachal Pradesh of any goods, other than goods declared tax-free under section 7, for sale will be free of tax.

5. The return in form S. T. VIII or S. T. IX or both, as the case may be, pertaining to the entire business conducted at the various places of business of the dealer shall be furnished by the dealer from the head office annually/quarterly/monthly.

6. The tax is payable annually/quarterly/monthly.

7. This certificate is valid from.....until cancelled.

Seal of Assessing Authority

(Signature).....
Assessing Authority,

Dated..... District.

Notes.—(1) This registration certificate shall be displayed by the dealer at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

(2) Any changes in the name of the firm should be notified within 20 days and the registration certificate got amended accordingly.

FORM S. T. IV

FORM S. T. IV

Counterfoil

Original

CERTIFICATE OF
PROVISIONAL REGISTRATION
(See Rule 6)

CERTIFICATE OF
PROVISIONAL REGISTRATION
(See Rule 6)

No..... District.....

No..... District.....

This is to certify that the firm known as..... whose head-office in Himachal Pradesh, is situated at..... Town/village..... Post Office..... Tehsil..... District..... has been provisionally registered under section 10 of the Himachal Pradesh General Sales Tax Act, 1968.

This is to certify that the firm known as..... whose head-office in Himachal Pradesh, is situated at..... Town/village..... Post Office..... Tehsil..... District..... has been provisionally registered under section 10 of the Himachal Pradesh General Sales Tax Act, 1968.

2. The manufacturer intends manufacturing the following class(es) of goods for sale:—

2. The manufacturer intends manufacturing the following class(es) of goods for sale:—

- (i)
- (ii)
- (iii)
- (iv)

- (i)
- (ii)
- (iii)
- (iv)

3. The manufacturer is authorised to purchase the following raw materials for use by him in the manufacture of the above goods.

3. The manufacturer is authorised to purchase the following raw materials for use by him in the manufacture of the above goods.

4. The said manufacturer has additional places of business as listed therein.
Additional places of business.

4. The said manufacturer has additional places of business as listed therein.
Additional places of business.

5. The return in Form S.T. VIII or S.T. IX, or both, as the case may be pertaining to the entire business conducted at the various places of business of the dealer shall be furnished by the dealer from the head office quarterly/monthly.

5. The return in Form S.T. VIII or S.T. IX, or both, as the case may be pertaining to the entire business conducted at the various places of business of the dealer shall be furnished by the dealer from the head office quarterly/monthly.

6. The tax is payable quarterly/monthly.

6. The tax is payable quarterly/monthly.

7. This certificate is valid from and shall remain in force upto..... 19

7. This certificate is valid from and shall remain in force upto..... 19

Place: (Signature).....

Place: (Signature).....

Date: Assessing Authority
..... District

Date: Assessing Authority
..... District

Seal of
Assessing Authority.

Seal of
Assessing Authority.

Note.—(1) This registration certificate shall be displayed by the dealer at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

(2) Any change in the name of the firm should be notified within 30 days and the registration certificate got amended accordingly.

Note.—(1) This registration certificate shall be displayed by the dealer at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

2. Any change in the name of the firm should be notified within 30 days and the registration certificate got amended accordingly.

FORM S. T. V

LIST OF REGISTERED DEALERS

(See rule 10 (1) of the Himachal Pradesh General Sales Tax Rules, 1968)

.....District

| Sl. No. | Dealer's name and address | Name and address of the partners | Nature of business |
|---------|---------------------------|----------------------------------|--------------------|
| 1 | 2 | 3 | 4 |

| Head office or branches if any | Registration certificate | | Remarks |
|--------------------------------|--------------------------|------|---------|
| | No. | Date | |
| 5 | 6 | 7 | 8 |

FORM S. T. VI

LIST OF DEALERS HOLDING PROVISIONAL REGISTRATION CERTIFICATES

(See rule 10 (2) of the Himachal Pradesh General Sales Tax Rules, 1969)

| Sl. No. | Dealer's name and address | Nature of business | Head office and branches if any |
|---------|---------------------------|--------------------|---------------------------------|
| 1 | 2 | 3 | 4 |

REGISTRATION CERTIFICATE

| Number | Date of issue | Date of validity | | Date of cancellation | Number of R. C. issued under section 8 | Remarks |
|--------|---------------|------------------|----|----------------------|--|---------|
| | | From | To | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |

FORM S. T. VII

ALPHABETICAL LIST OF REGISTERED DEALERS

(See rule 10 of the Himachal Pradesh General Sales Tax Rules, 1969)

.....District.

| Sl. No. | Dealer's name and address | Nature of business | Head office and branch if any | Registration certificate | | Remarks |
|---------|---------------------------|--------------------|-------------------------------|--------------------------|------|---------|
| | | | | No. | Date | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

FORM S. T. VIII

RETURN OF SALES TAX PAYABLE FOR THE YEAR/QUARTER/MONTH ENDING THE.....

(See rule 18 of the Himachal Pradesh General Sales Tax Rules, 1969)

Name of dealer.....
 Address of dealer.....
 Number of dealer's Registration Certificate.....
 Name of district of registration.....

| | Tax-free goods | General goods | Luxury goods | Declared goods | Food grains and pulses | Goods Taxable under section 6 (2) | Other goods the sale of which is to be taxed at the special rate |
|---|----------------|---------------|--------------|----------------|------------------------|-----------------------------------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A. Sales prices received and receivable for goods sold or supplied during the return period ... | | | | | | | |
| B. Cash discount allowed according to ordinary trade practice and included in the sale price but separately shown as such ... | | | | | | | |
| C. Gross turnover (A minus B) ... | | | | | | | |
| D. (i) Turnover of tax-free goods section 6 (3) (a) (i) ... | | | | | | | |
| (ii) Turnover of goods sold to registered dealer section 6 (3) (a) (ii) ... | | | | | | | |
| (iii) Turnover of other exempted sales section 6 (3) (a) (iii), (iv) to (vi) ... | | | | | | | |
| (iv) Turnover of goods exempted under proviso to section 6 (2) ... | | | | | | | |

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|
| (v) Turnover of goods exempted under sub-section (4) of section 6 ... | | | | | | | |
| E. Balance (C minus D) ... | | | | | | | |
| F. Deduction under section 6 (3) (b) .. | | | | | | | |
| G. Taxable turnover (E minus F) ... | | | | | | | |
| H. Amount of tax payable on the taxable turnover (G) ... | | | | | | | |
| Total ... | | | | | | | |
| I. Amount, if any, credited by (Refund Adjustment Order) ... | | | | | | | |
| J. Amount of tax paid .. | | | | | | | |
| K. Name of Government treasury or bank in which tax has been paid ... | | | | | | | |
| L. Number and date of the relevant treasury/bank receipt attached to this return in proof of payment .. | | | | | | | |

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place

Dated

Signature of dealer or his authorised agent.

ACKNOWLEDGEMENT

Received from M/s., possessing Registration Certificate number, a return of sales tax payable by him for the period from to, with enclosure mentioned therein.

Place

Date

Receiving Officer/Official.

FORM S. T. IX

RETURN OF PURCHASE TAX PAYABLE FOR THE YEAR/
QUARTER/MONTH ENDING THE.....

(See rule 19 of the Himachal Pradesh General Sales Tax Rules, 1969)

Name of dealer.....
Address of dealer.....
Number of dealer's registration certificate.....
Name of district of registration.....

A. Purchase price paid and payable for
goods purchased during the return period ..

B. (i) Cost of freight and delivery, if any,
separately included in the purchase price ..

(ii) Cash discount according to ordinary
trade practice and included in the purchase
price ..

(iii) Purchase price of goods purchased
outside the Himachal Pradesh or in the
course of inter-State trade or commerce or
import into the territory of India ..

(iv) Purchase price of goods sold:—

(a) to registered dealers.....

(b) in the course of inter-State trade or
commerce.....

(c) in the course of export out of terri-
tory of India.....

C. Taxable turnover (A minus B) ..

D. Amount of tax payable on the taxable
turnover (C) at the rate of Rs. 2 per cent
(calculated to the nearest paise) ..

E. Amount of tax, if any, credited by
Refund Adjustment Order ..

F. Amount of tax paid. ..

G. Name of Government treasury or
bank in which tax has been paid ..

H. Number and date of the relevant
treasury/bank receipt attached to this return
in proof of payment. ..

DECLARATION

I hereby certify that the above statements are true and complete to the
best of my knowledge and belief.

Place.....

Date.....

Signature of dealer.

ACKNOWLEDGEMENT

Received from M/s..... possessing Registration Certificate No..... a return of purchase tax payable by him for the period from..... to....., with enclosure mentioned therein.

Place.....

Receiving Officer/Official.

Date.....

FORM S.T. X (A, B & C FOILS) CHALLAN

(To be retained in the Treasury)

Invoice of the tax paid into Treasury

and credited under the head of account "12-A-Sales-Tax-Receipts from Himachal Pradesh General Sales Tax Act, 1968".

Last date of payment..... Branch of State Bank of India. or the State Bank of Patiala.

| By whom tendered | Name, address and registra- tion number of dealer on whose behalf money is paid | Payment on account of | Amount |
|---------------------|---|-------------------------------|--------|
| 1 | 2 | 3 | 4 |
| | | (i) Tax under section 14 | |
| | | (ii) Penalty under section 35 | |
| | | (iii) Composition money | |
| | | (iv) Registration fee | |
| | | (v) Other fee | |

Dated.....the.....19

Certified that all the particulars given above are correct.

Sales Tax Clerk.

Signature of the dealer or depositor.

Receive and grant receipt

Amount received.

Treasury Accountant.

Assessing Authority.

District.

Treasury Officer/Sub-Treasury Officer

Seal of Assessing Authority

Agent State Bank of India

OR

State Bank of Patiala

Treasurer.

Stamp of Treasury

FORM S.T. X CHALLAN

(To be Retained by the Dealer)

Treasury

Sub-Treasury

Branch of State Bank of India or

State Bank of Patiala.

District.....

(i) By whom tendered.

(ii) Name, address and registration number of dealer on whose behalf money is paid.

Received the sum of rupees..... on account of tax/penalty/composition fees/registration fee/other fees for the period from..... to..... and credited under the head of account "XII-A" Sales Tax-Receipts under the Himachal Pradesh General Sales Tax Act, 1968.

Treasurer

Treasury Officer

Sub-Treasury Officer

Agent State Bank of India or

State Bank of Patiala

Dated.....

A. B. Or C Foil

FORM S.T. XI CHALLAN

(To be retained in the treasury)

Invoice of the tax paid into:—

Invoice of the tax paid into and credited under the head of account (XII-A-Sales Tax) receipts from the Himachal Pradesh General Sales Tax Act, 1968 (Voluntary payment of Tax) for the quarter ending..... 19 .

Treasury

Sub-Treasury

Branch State Bank of India or

State Bank of Patiala.

By whom
tendered

Name, address and registra-
tion number of dealer on
whose behalf money is paid

Payment on
account of

Amount

Voluntary deposit of the:—

(i) Sales Tax, or

(ii) Purchase Tax under section (12)

Total

Dated.....the.....19 . Signature of dealer or depositor.

Amount received.....
Treasury Accountant.

Treasury Officer
Sub-Treasury Officer
Agent State Bank of India or
State Bank of Patiala.

Treasurer.

Stamp of Treasury.

D Foil

FORM S.T. XI CHALLAN

(To be retained by the dealer)

Treasury
Sub-Treasury
Branch of State Bank of India or
State Bank of Patiala.
District.....

- (i) By whom tendered.....
(ii) Name, address and registration number of dealer on whose behalf money is paid.

Received the sum of Rupees..... on account of
(Voluntary deposit of tax) for the quarter ending.....and
credited under the head of account (XII-A Sales Tax)-Receipts from the
Himachal Pradesh General Sales Tax Act, 1968.

Treasurer.
Treasury Officer
Sub-Treasury Officer
Agent State Bank of India or
State Bank of Patiala.
Dated.....

FORM S. T. XII

RETURN OF TAX REALISED IN CONTRAVENTION OF THE PROVISIONS OF SECTION 13

(See rule 27)

1. Name of the dealer
2. Address of the dealer
3. Number of dealer's registration certificate (if any)
4. Name of district of registration

- (a) Total amount of tax collected Rs.
 (b) Amount paid by means of Treasury Challan/Cheque/Draft with
 No. date.
 (c) Balance due/excess paid, if any.

I declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief.

Place Full signatures of the Dealer of
 Date Authorised agent.

ACKNOWLEDGEMENT

Received from M/s. possessing registration
 certificate No., a return of tax payable by them
 for the month of along with a list in Form
 S.T.

FORM S.T. XIII

LIST OF PERSONS FROM WHOM TAX WAS REALISED IN CONTRAVENTION OF PROVISIONS OF SECTION 13

(See rule 27)

1. Name of the dealer.
2. Address of the dealer.
3. Number of dealer's registration certificate, if any.
4. Name of district of registration.

| Serial No. | Name and complete address of the person from whom tax was realised | Cash memo./bill No. with date | Description of goods sold |
|---------------|--|----------------------------------|------------------------------|
| 1 | 2 | 3 | 4 |

| Value of goods sold | Tax realizable under the law | Tax realised | Amount realised in excess |
|------------------------|---------------------------------|--------------|------------------------------|
| 5 | 6 | 7 | 8 |

Place
 Date

Full signature of the Dealer/
 Authorised agent.

FORM S. T. XIV

Daily Collection Register

(See Rule 44 of the H. P. General Sales Tax Rules, 1969)

..... District.

| Date | Number and address of dealer | Number and registration certificate | Number and date of treasury challan (and the period to which the payment pertains) | COLLECTION ON ACCOUNT OF | | | | | | | | Remarks |
|------|------------------------------|-------------------------------------|--|-------------------------------|---|---------|-------------------|------------------|------------|-------|----|---------|
| | | | | (Sales Tax) (Purchase Tax) | (Additional Sales Tax) (Additional Purchase Tax) | Penalty | Composition Money | Registration Fee | Other Fees | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| | | | | | | | | | | | | |

(See Rule 45 of the H. P. General Sales Tax Rules, 1969)

District.

| | | |
|----|---|---|
| 1 | Serial No. | |
| 2 | Name and address of the dealer | |
| 3 | Registration Number Sales Tax | |
| 4 | Sales Tax | Amount on account of |
| 5 | Purchase Tax | |
| 6 | Number and date of treasury challan | Amount on account of |
| 7 | Sales Tax | |
| 8 | Purchase Tax | Amount on account of |
| 9 | Number and date of treasury challan | |
| 10 | Sales Tax | Amount on account of |
| 11 | Purchase Tax | |
| 12 | Number and date of treasury challan | |
| 13 | Total | |
| 14 | Sales Tax | Amount of Tax assessed and Penalty imposed under section 14, etc. |
| 15 | Purchase Tax | |
| 16 | Penalty | |
| 17 | Composition money | |
| 18 | Other fees | |
| 19 | Total | |
| 20 | Net amount due (Column 17 minus Column 12) | |
| 21 | Number and date of treasury challan with which paid | |
| 22 | Initials of Assessing Authority | |
| 23 | Remarks | |

FORM S.T. XVI

NOTICE UNDER SECTION 14 AND 20 OF THE HIMACHAL
PRADESH GENERAL SALES TAX ACT, 1968

(See rule 34 of the Himachal Pradesh General Sales Tax Rules, 1969)

Office of the Assessing Authority,

.....District.

To

.....
.....
.....

Whereas:—

- (a) You, a dealer registered under certificate No.....of
.....District have not furnished return for
the year/quarter/month ending the day
of.....19
- (b) I am not satisfied that the return filed by you for the month/
quarter/year ending the..... day of.....is
correct and complete and it appears to me to be necessary to make
an assessment under sub-section (3) of section 14 of the Himachal
Pradesh General Sales Tax Act, 1968, in respect of the above
mentioned period.
- (c) I am satisfied on information which has come into my possession
that you have been liable to pay tax under Himachal Pradesh
General Sales Tax Act, 1968, in respect of the period commencing
on..... and ending with..... but that
you have wilfully failed to apply for registration under section 8
of the said Act and it appears to me to be necessary to make an
assessment under sub-section (6) of section 14 of the said Act,
in respect of the above mentioned period and all subsequent
period.

You are hereby directed to attend in person or by an agent at (Place).....
.....on (date)..... at (time).....
and there to produce or cause there to be produced, at the said time and
place the accounts and documents specified below for the purpose of such
assessment, together with any objection which you may wish to prefer
and any evidence you may wish to adduce in support thereof and to show
cause on that date and exceeding one-and-a-half time the amount should
not be imposed upon you under section 14 (6) of the said Act.

In the event of your failure to comply with this notice, I shall proceed
to assess under section 14 of the Himachal Pradesh General Sales Tax
Act, 1968, to the best of my judgement without further reference to you.

(Signature).....

Assessing Authority,
.....District.

Seal of Assessing Authority,
Dated.....

(Failure without sufficient cause to submit a return as required by (Sub-section (2) and (3) of section 12 or submission of a false return renders a dealer liable to prosecution under section 35 of the Act).

(Particulars of accounts and documents required).

FORM S.T. XVII

REGISTER OF NOTICES ISSUED IN FORM XVI

(See rule 36 of the Himachal Pradesh General Sales Tax Rules, 1969)

Year..... District.

| Serial No. | Name and address of dealer | Number of registration certificate, if any | Date of issue of notice |
|------------|----------------------------|--|-------------------------|
| 1 | 2 | 3 | 4 |

| Date of final order | Gist of the final order | Initials of assessing Authority | Remarks |
|---------------------|-------------------------|---------------------------------|---------|
| 5 | 6 | 7 | 8 |

FORM S.T. XVIII

NOTICE OF ASSESSMENT UNDER SECTION 14 OF THE HIMACHAL PRADESH GENERAL SALES TAX ACT, 1968

(See rule 47 of the Himachal Pradesh General Sales Tax Rules, 1969)

No..... Office of the Assessing Authority,
..... District.
Dated.....

To

You are hereby informed that your taxable turnover during the year....

(has been assessed to tax) penalty etc., as under:—

| | |
|--------------------------------|-----|
| A. Taxable turnover determined | Rs. |
| B. (1) Tax Assessed | Rs. |
| (2) Panalty imposed | Rs. |
| Total of B (1) and B (2) | Rs. |
| Less amount paid already | Rs. |
| Net Amount due | Rs. |

You are hereby directed to pay the sum of Rs. (in figures) rupees..... (in words), into treasury/ sub-treasury/State Bank of India at (place) on or before (date)..... and furnish the receipt failing which the said sum will be recoverable from you as an arrear of land revenue.

2. A Challan in Form S.T. X is enclosed for the purpose.

(Signature).....
Assessing Authority,
..... District.

Seal of Assessing Authority.

Date.....

FORM S.T. XIX

REFUND ADJUSTMENT ORDER

(See rule 49 of the Himachal Pradesh General Sales Tax Rules, 1969)

Book No..... Refunds.
Voucher No.....

To

.....
.....

1. Certified with reference to the assessment records of the dealer (Name)..... bearing registration certificate No..... of..... District, for the period from..... to....., that a refund of Rs..... (in figures), rupees..... (in words) is due to (Name,.....

2. Certified that the tax concerning which this refund is allowed has been credited into the Treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signatures.

4. This refund will be adjusted towards the amount of tax due from the said dealer for the..... 19..... 19..... or any subsequent month/quarter/year.

5. The dealer shall attach this order to the return to be furnished by him for the month/quarter/year against which the adjustment is desired.

(Signature).....
Assessing Authority,
.....District.

Seal of Assessing Authority.
Dated.....

FORM S.T. XX

REGISTER OF APPLICATION FOR REFUND OF TAX

(See rule 52 of the Himachal Pradesh General Sales Tax Rules, 1969)
Year.....District.

1. Serial number.
2. Name and address of the applicant.
3. Registration number of the applicant.
4. Date of application for refund.
5. Date of order of assessment or where an appeal was preferred the date of passing on order by the applicant.
6. Period of assessment for which refund is claimed.
7. Amount of refund applied for.
8. Amount, if any, ordered to be refunded.
9. Name and designation of the officer allowing the refund.
10. Method of refund.
11. Number and date of issue of refund voucher or refund adjustment order.
12. Signature of the officer issuing order.
13. Date of cashment or adjustment.
14. Period of assessment towards which the adjustment is made.
15. Remarks.

FORM S.T. XXI

NOTICE OF THE-ASSESSMENT

(See rule 60 of the Himachal Pradesh General Sales Tax Rules, 1969)

Office of the Assessing Authority,District.

No..... Dated the.....19 ..

To

.....
.....

Whereas, in consequence of definite information in my possession I have reasons to believe that the turnover of your business assessable to

(Sales Tax or Purchase Tax) for the year ending the 31st March, 1969, has been under assessed/has escaped levy of the appropriate fee.

I, therefore, propose to re-assess the said turnover that has been under assessed has ascped levy of the appropriate fee.

I, hereby require you to show cause within..... days of the service of this notice on you why the contemplated action should not be taken in your case.

(Signature)
Assessing Authority,
..... District.

Seal of the Assessing Authority. *Name and address of the person to whom notice is issued with nature of his business together within registration No.....

FORM S.T. XXII

NOTICE OF TAX DEMAND ON RE-ASSESSMENT

(See rule 61(3) of the Himachal Pradesh General Sales Tax Rules, 1969)

Office of the Assessing Authority, District.

No..... Dated the.....19.

To
.....
.....

You are hereby informed that on re-assessment of your turnover during the year.....your taxable turnover has been assessed to (Sales Tax or Purchase Tax), penalty etc., as under:—

| | |
|--------------------------------|-----|
| A. Taxable turnover determined | Rs. |
| B. (1) Tax assessed | Rs. |
| (2) Penalty assessed | Rs. |
| Total B (1) and B (2) | Rs. |
| Less amount paid already | Rs. |
| Net amount due | Rs. |

You are hereby directed to pay a sum of Rs.....(in figures) rupees..... (in words) into the Treasury/Sub-Treasury (State Bank of India/State Bank of Patiala) at (place)..... on or before (date)..... and furnish the receipt in proof of payment to this office on or before (date)..... failing which the said sum will be recoverable from you as an arrear of land revenue.

2. The challan in Form S.T. X is enclosed for the purpose.

(Signature)
Assessing Authority,
..... District.

Seal of Assessing Authority.

FORM S.T. XXIII

SUMMONS TO APPEAR IN PERSON AND/OR TO PRODUCE DOCUMENTS

(See rule 62 of the Himachal Pradesh General Sales Tax Rules, 1969)

To

.....
.....

Whereas your attendance is necessary to give evidence/whereas the following documents are required with reference to an enquiry under the Himachal Pradesh General Sales Tax Act, 1968, regarding the case concerning....., son of..... now pending before me, you are hereby summoned to..... produce, or cause to be produced the said document(s) before me on the..... day of..... at (time)..... A.M. P.M. at (place)..... and not to depart until permitted by me.

2. A sum of Rs..... being your diet money and travelling expenses, is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be, is punishable under the provisions of Order XVI, Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this day of.....

(Signature).....
Assessing Authority,
..... District.

(Seal of Assessing Authority).

Dated.....

(Foil A or B or C or D)

FORM S.T. XXIV

FORM OF DECLARATION

(See rule 28 and 30)

Book No.....

Serial No.....

Name of the purchasing dealer to whom issued along with his registration certificate No.....

Date of validity of registration certificate.....

.....
Seal of issuing authority.

To

..... { (Name and complete address of the selling
 dealer alongwith his R.C. No.).

I,..... holder of registration certificate No....., dated the..... hereby declare that I have purchased from you the goods hereinafter mentioned for the purposes of—

- (1) Use in the manufacture in Himachal Pradesh of any goods, other than goods declared tax-free under section 7, for sale in Himachal Pradesh; or
- (2) Re-sale in Himachal Pradesh; or
- (3) Sale in the course of inter-State trade or Commerce; or
- (4) Sale in the course of export out of the territory of India;

and the goods so purchased have duly been entered in my books of accounts and that the goods purchased for the purpose mentioned at (1) above are duly specified in my aforesaid registration certificate.

| Description of goods | Quantity | Price | Number and date of cash memo. of bill issued by the selling registered dealer |
|----------------------|----------|-------|---|
|----------------------|----------|-------|---|

Place..... Full signatures and complete address of the purchasing dealer or his authorised agent.

*Strike out which is not applicable.

Note.—(Foil “A” to be retained by the purchasing dealer, “B” by the selling dealer, “C” to be furnished by the selling dealer to the appropriate Assessing Authority and “D” as in the case of “C” foils).

(Foil “A”, “B”, “C” or “D”)

FORM S.T. XXV

[See rule 31 (xi) of the Himachal Pradesh General Sales Tax Rules, 1969]

Certificate to be furnished by a dealer in respect of goods notified under section 6 (2).

1. I/We (full address) holder of registration certificate No....., dealer in..... (Specify the nature goods) have sold..... (goods)..... (quantity) for Rs..... (value) to M's..... in my our sale delivery order No....., dated.....

2. I, am we are..... in the State and shall be liable to tax under the Himachal Pradesh General Sales Tax Act, 1968, and I/we shall pay tax on the above sale.

OR

The above goods have already suffered tax at the hands of M/s.....
(full address) who are registered dealers in the State holding registration
certificate No....., and from whom I purchased the,.....
vide the sale/delivery order No. for Rs.....
(value).

*Signature of the selling dealer or his
authorised agent.*

Note.—In paragraph 2, the first alternative applies to the first seller
who is liable to make the payment of tax himself. The second
alternative applies to seller at subsequent stages.

FORM S.T. XXVI

[See rule 56 (1)]

DELIVERY NOTE DECLARATION

[See section 22(2) and (3) of the Himachal Pradesh General Sales Tax
[Act, 1968]

1. Name and complete address of the consigner.....
2. Registration certificate number of the consigner under the Himachal
Pradesh General Sales Tax Act, 1968, if any.....
3. Name and complete address of the consignee.....
4. Registration certificate number of the consignee under the Himachal
Pradesh General Sales Tax Act, 1968, if any.....
5. Destination of goods in Himachal Pradesh.....
6. Description of goods.....
7. Value of the goods.....
8. Name and address of the person (if any) in charge of the goods.....
9. Name and address of the person driving the vehicles or incharge of
an animal or other means or conveyance.....
10. Vehicle number if any.....
11. Name of the owner of the goods.....

Signature of the officer-in-charge of the
checkpost to be appended after the
check

Signature or thumb impression
of the person transporting
the goods.

Name of the checkpost.....

Date.....

Note.—The complete bill of landing is to be in the hand of the person
carrying the goods at the checkpost or barrier.

FORM S.T. XXVII

[See rule 56 (2)]

TRANSIT SLIP

Name of the check barrier

1. Date of arrival of goods.....
2. Name of the person in charge of the goods.....
3. Name and address of the owner of the goods.....
4. Place from where goods were purchased.....
5. Name of the place from where the goods were consigned.....
6. Description of goods.....
7. Quantity of goods/number of packages.....
8. Value of goods.....
9. Destination of the goods.....
10. Name of the check barrier of exit in case the goods would ultimately leave the territory of Himachal Pradesh.....
11. Approximate time and date of crossing the exit barrier.....
12. Signature of the officer-in-charge of the check barrier at the point of entry of goods into the Himachal Pradesh.....
13. Time when goods reach the exit check barrier referred to in column 10.....
14. Signature and seal of officer-in-charge of the exit check barrier.....
15. Remarks.....

FORM S.T. XXVIII

LIST SHOWING THE SALES OF GOODS OUTSIDE THE HIMACHAL PRADESH OR IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR EXPORT OUT OF THE TERRITORY OF INDIA, TO BE FURNISHED BY A DEALER WITH THE RETURN IN FORM S.T.

VIII

(See rule 29 of the Himachal Pradesh General Sales Tax Rules, 1969)

I,..... holder of registration certificate No. furnish below the particulars of goods that have been sold outside the Himachal Pradesh and or in the course of inter-State trade or commerce and/or in the course of export out of the territory of India, during the year/quarter/month ending..... for

which deductions have been claimed under rule 29 of the said rules.

| Sl. No. | Number and date of cash memo. or bill issued, if any | Description of goods | Quantity or weight of goods | Value of goods |
|---------|--|----------------------|-----------------------------|----------------|
| 1 | 2 | 3 | 4 | 5 |

| Name and complete address of the purchaser with R.C. No. under the Central Sales Tax Act, if any | Number and date of the declaration Form C furnished if any, by the purchaser | Name of the railway (air-port, steamer or ferry station) road transport companies office or post office from where goods were despatched | Number and date of the receipt issued by the railway (air-port, steamer or ferry) post office road transport company |
|--|--|--|--|
| 6 | 7 | 8 | 9 |

Place..... Full signature.....
 Date..... and complete address of the dealer or his authorised agent.

FORM S.T. XXIX

LIST SHOWING PURCHASES OF GOODS OUTSIDE THE HIMACHAL PRADESH OR IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR IMPORT INTO THE TERRITORY OF INDIA TO BE FURNISHED BY A DEALER WITH THE RETURN IN FORM S.T. IX

(See rule 30 of the Himachal Pradesh General Sales Tax Rules, 1969)

I,..... holder of registration certificate No. furnish below the particulars of goods that have been purchased outside the Himachal Pradesh and/or in the course of inter-State trade or commerce and/or in the course of import into the

territory of India, during the year/quarter/month ending.....,
for which deductions have been claimed under rule 30 of the said rules.

| Sl. No. | Number and date of cash memo, or bill issued, if any | Description of goods | Quantity or weight of goods | Value of goods |
|---------|--|----------------------|-----------------------------|----------------|
| 1 | 2 | 3 | 4 | 5 |

| Name and complete address of the seller with R.C. No. under the Central Sales Tax Act, if any | Number and date of the declaration Form "C" if any, against which goods were imported | Name of the railway (airport, steamer or ferry station) road transport companies office or post office from where goods were despatched | Number and date of the receipt issued by the railway (air-port, steamer or ferry), post office or road transport company |
|---|---|---|--|
| 6 | 7 | 8 | 9 |

Place.....
Date.....

Full signature.....
and complete address of the dealer or his authorised agent.

FORM S.T. XXX

LIST SHOWING PARTICULARS OF GOODS SOLD TO REGISTERED DEALERS WITHIN THE HIMACHAL PRADESH REQUIRED TO BE FURNISHED BY A DEALER WITH THE RETURN IN FORM S.T. IX

(See rule 30 of the Himachal Pradesh General Sales Tax Rules, 1969)

I,..... holder of registration certificate
No..... furnish below the particulars of goods that
have been sold to registered dealers during the year/quarter/month ending
the..... for which deductions have been claimed under

rule 30 of the Himachal Pradesh General Sales Tax Rules, 1969:—

Particulars of purchases

| Sl. No. | Name and complete address of the dealer person from whom the goods were purchased together with registration certificate number, if any | Description of goods purchased | weight or quantity of goods purchased |
|---------|---|--------------------------------|---------------------------------------|
| 1 | 2 | 3 | 4 |

Particulars of sales

| Value of goods purchased | Number of cashmemo./bill if any, issued by the dealer from whom the goods were purchased | Date of purchase of goods | Date of sale of goods |
|--------------------------|--|---------------------------|-----------------------|
| 5 | 6 | 7 | 8 |

Particulars of sales

| Number and Date of cash memo./bill issued if any | Weight or quantity of goods sold | Value of goods sold | Name and complete address of the dealer to whom the goods were sold together with registration certificate number | Remarks |
|--|----------------------------------|---------------------|---|---------|
| 9 | 10 | 11 | 12 | 13 |

Place.....
Date.....

Full signature and complete address of the dealer or an authorised agent.

FORM S.T. XXXI

LIST SHOWING PARTICULARS OF GOODS SOLD IN THE
COURSE OF INTER-STATE TRADE OR COMMERCE OR IN
THE COURSE OF EXPORT OUT OF THE TERRITORY OF
INDIA REQUIRED TO BE FURNISHED BY A DEALER
WITH THE RETURN IN FORM S.T. IX

(See rule 30 of the Himachal Pradesh General Sales Tax Rules, 1969)

I, holder of registration certificate No.
furnish below the particulars of goods that have been sold during the year/
quarter/month ending the for which deduction have been
claimed under rule 30 of the Himachal Pradesh General Sales Tax Rules,
1969.

Particulars of purchases

| Sl. No. | Name and complete address of the dealer/persons from whom the goods were purchased toge- ther with registration certifi- cate number | Description of goods purchased | Weight or quantity of goods purchased |
|------------|--|--------------------------------------|--|
| 1 | 2 | 3 | 4 |

Particulars of purchases

| Value of goods purchased | Number of cash memo. bill if any, issued by the dealer from whom the goods were purchased | Date of pur- chase of goods |
|--------------------------------|--|--------------------------------|
| 5 | 6 | 7 |

Particulars of sales

| Date of sale of goods | Number and date of cash memo bill issued, if any | Weight or quantity of goods sold | Value of goods sold | Name and complete address of the purchaser to whom the goods were sold together with R.C. No. under the C.S.T. Act, 1956, if any |
|-----------------------|--|----------------------------------|---------------------|--|
| 8 | 9 | 10 | 11 | 12 |

Particulars of sales

| Number and date of the declaration Form "C" furnished, if any, by the purchaser | Name of the railway/air port, steamer transport company's office ferry) station where goods were despatched | No. and date of receipt of railway trans- port company etc. | Remarks |
|---|---|---|---------|
| 12 | 14 | 15 | 16 |

Place.....

Full signature and complete

Date.....

address of the

FORM S.T. XXXII

SURETY BOND

[See rule 5 (1) (d) of the Himachal Pradesh General Sales Tax Rules, 1969]

Known all men by these presents that I/we.....
 (full name) (full address with registra-
 tion certificate number if any) am/are held and firmly, bound upto the
 Government of Himachal Pradesh (hereinafter referred to as "the Govern-
 ment" which expression shall, unless excluded by or repugnant to the
 context, include his successor in office and assigns) in the sum of Rs.....
 (amount in figures and followed by amount in words) (hereinafter referred
 to as "the said sum") to be paid to the Government on demand, for which
 payment will and truly to be made. I/We bind myself/ourselves/my/our
 heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh General Sales Tax Act, 1968 hereinafter referred to as the said Act, and indemnifying the Government against all loss, costs or expenses which the Government may, in any way, suffer, sustain or pay by reasons of the omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, is/their heirs, executors, administrators and legal representatives of any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden, person his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay the tax under the said Act be caused by reasons of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the Assessing Authority or twelve years from the occurring of any of the events aforesaid for recovery and tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition disruption/dissolution winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder:

Provided that without prejudiced to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said..... (full name) as hereunto set his hand this..... day..... signed and delivered..... by the above named in the presence of:

Signature.....
Status.....

Witnesses

1.....
2.....

We (1)
(2)

(Name and full address of the
Surities)

hereby declare ourselves surities for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government", which expression shall unless excluded by or repugnant to the context, includes his successors in office and assigns) the sum of Rs. (amount in figures followed by amount in words) (hereinafter referred to as "the said sum" in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure;

And we agree that the Government may without prejudiced to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surityship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of suirities in presence of witnesses.

1.....

(Name and complete
Address of the witnesses).

2.

Signature

Permanent address.

FORM S.T. XXXIII

**CERTIFICATE TO BE FURNISHED BY DEALER FOR CLAIMING
EXEMPTION UNDER SUB-SECTION (4) OF SECTION 6
OF THE HIMACHAL PRADESH GENERAL SALES TAX ACT,
1968, IN RESPECT OF PURCHASE OR SALE OF DECLARED
GOODS**

[See rule 30 (ii)]

No..... Dated the.....19 ..

I/We, (full address) holder of registra-
tion certificate No..... dealer in.....
(specify the nature of goods) have sold..... (goods).....

(quantity) for Rs. (value) to M/s.
 (Full address with Registration Certificate No.) vide my/our sale/delivery
 No. dated

2. I/We have paid/shall pay tax in the State under the Himachal Pradesh
 General Sales Tax Act, 1968 in respect of above goods.

3. The tax due in respect of goods mentioned in para 2 has already been
 paid by M/s. (full address) who are
 registered dealer in the State holding registration certificate No.
 and from whom these were purchased initially vide their sale delivery order
 No. dated for Rs.

*Full signatures of the selling dealer or his
 authorised agent.*

Note.—In paragraph 2, the first alternative applies to the first seller
 who is liable to make payment himself of purchase tax as the
 first purchaser or sales tax as first seller. The second alternative
 applies to the successive dealer at subsequent stages.

FORM S.T. XXXIV

CERTIFICATE TO BE APPENDED ALONG WITH APPLICATION FOR REFUND OF AMOUNT AS REQUIRED UNDER RULE 48(2) OF THE HIMACHAL PRADESH GENERAL SALES TAX RULES, 1969

(See Rule 48)

Certified that I/we had collected amount
 of Rs. as tax on sale of (goods)
 valued at Rs. vide cash memo/bill No.
 dated

2. That the aforesaid amount has been deposited in the Government
 Treasury by me/us on vide Treasury Receipt
 No.

3. That the aforesaid amount and the particulars of the cash memo./
 bill have been incorporated in the list in Form S.T. XIII for the month
 of on

Place
 Date

Signature of the selling dealer or
 his authorised agent.

FORM S.T. XXXV

[See rule 48(3) of the Himachal Pradesh General Sales Tax Rules, 1969]

Statement of claim for refund of tax paid on sale or purchase inside
 the State of declared goods subsequently sold in the course of inter-State
 trade or commerce under clause (b) of section 18 of the Himachal Pradesh
 General Sales Tax Act, 1968.

To

The Assessing Authority,

.....District.

Sir,

I/We request that under provisions of section 18 (b) of the Himachal Pradesh General Sales Tax Act, 1968, read with rule.....of the rules framed thereunder, I/we may be granted refund of tax paid under the Act, *ibid* in respect of declaration which were sold by us in the course of inter-State trade or commerce and which have already suffered tax under the Act *ibid* in the Himachal Pradesh at the first stage of sale/purchase thereof. The details of claim are given in the Schedule below:—

SCHEDULE

Purchase Transaction Part I

| Sl. No. | Name and complete address together with R.C. No. of the person/dealer from whom the goods were purchased | Description of goods | Weight or quantity of goods |
|---------|--|----------------------|-----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | | | |
| 2 | | | |
| 3 | | | |

| Value of goods | No. and date of cash memo./ bills if any issued by the dealer from whom the goods were purchased | Amount of tax paid to Government | No. and date of Treasury/Bank receipt in proof of payment |
|----------------|--|----------------------------------|---|
| 5 | 6 | 7 | 8 |
| 1 | | | |
| 2 | | | |
| 3 | | | |

PART II

Inter-State Sales Transactions

| Sl. No. | Name and complete address of the purchaser with R. C. No. under the Central Sales Tax, if any | Description of goods | Weight or quantity of goods | No. and date of cash memo./ bill issued, if any |
|---------|---|----------------------|-----------------------------|---|
| 1 | 2 | 3 | 4 | 5 |

| Value of Goods | Name of the railway station or Ferry/Transport Company/Airport or Post Office from where goods were despatched | No. and date of receipt or issued by agency mentioned in Col. 7 | Amount of inter-State sales tax paid or payable along-with T. R. No. if any |
|----------------|--|---|---|
| 6 | 7 | 8 | 9 |

I hereby declare and solemnly affirm that the particulars given in the Schedule above regarding the transactions of sale/purchase of goods are correct and complete to the best of my knowledge and belief. The goods/particulars of which have been mentioned in Part II of Schedule have been sold by me/us in the course of inter-state trade or commerce and are the same which have suffered tax at the point of first sale/purchase under the Act *ibid* in the Himachal Pradesh.

Place.....
Date.....
(Signature of applicant and full address).

FORM S.T. XXXVI

[See Rule 48 (3) of the Himachal Pradesh General Sales Tax Rules, 1969]

To.....
..... (Name of the dealer and his full address)

I..... of M/s..... residing at or carrying on business at..... do certify that the

said firm holding a Registration Certificate No.....
dated..... under the Himachal Pradesh General
Sales Tax Act, 1968, have sold.....(quantity/
or weight)..... (good,) specified in cash
memo./Bill No..... dated.....to
M/s..... of holding
Registration Certificate No..... issued under the
Act *ibid* and;

(2) Further certify that tax on goods mentioned above has been paid
by us in the State Treasury/Bank..... vide
Treasury Receipt No..... dated.....
or it will be paid by us to the Government.

Place.....

.....
(Signature of the Selling dealer
and complete address).

Date... ..

